

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A magnetic recording medium, comprising:
~~at least having~~ a nonmagnetic layer; and
~~a magnetic layer sequentially laminated on one surface of a nonmagnetic substrate,~~
~~wherein the magnetic layer contains~~ including a magnetic powder, a binder resin and an
abrasive, said magnetic layer configured to store information to be reproduced by a magneto-
resistive (MR) head,

wherein an average height of protrusion of the abrasive from ~~the~~ a surface of the
magnetic layer measured using an AFM is in the range of 7.0 to 15.0 nm; and
a nonmagnetic substrate to which the nonmagnetic layer and the magnetic layer are
sequentially laminated.

Claim 2 (Canceled).

Claim 3 (Currently Amended): The magnetic recording medium method according to
Claim [[1]] 12, wherein laminating the magnetic layer further comprises ~~is formed by~~
applying the magnetic layer on the nonmagnetic layer by a wet-on-dry method.

Claim 4 (Canceled).

Claim 5 (Original): The magnetic recording medium according to Claim 1, wherein
the magnetic layer has an average surface roughness Ra of not greater than 5 nm measured
with an AFM.

Claim 6 (Canceled).

Claim 7 (Currently Amended): The magnetic recording medium method according to Claim 3, wherein the magnetic layer has an average surface roughness Ra of not greater than 5 nm measured with an AFM.

Claim 8 (Canceled).

Claim 9 (Currently Amended): The magnetic recording medium according to Claim [[2]] 1, wherein the magnetic layer is further configured to store information to be reproduced by the MR head with a track width of the MR head is 1-12 μ m.

Claim 10 (Currently Amended): The magnetic recording medium according to Claim [[2]] 1, wherein the magnetic layer is further configured to store information to be reproduced by the MR head when the magnetic recording medium moves past the MR head with a tape speed of the magnetic recording system is 2-20 m/min.

Claim 11 (Currently Amended): The magnetic recording medium according to Claim [[2]] 1, wherein the magnetic recording medium moves past the MR head with a tape tension of the magnetic recording system is 0.4-2.0 N/10 mm.

Claim 12 (New): A method for making a magnetic recording medium, comprising:
forming a nonmagnetic substrate;
laminating a non-magnetic layer on the nonmagnetic substrate; and

laminating a magnetic layer on the nonmagnetic layer, said magnetic layer including an abrasive and configured to store information to be reproduced by a magneto-resistive (MR) head, wherein an average height of protrusion of the abrasive from a surface of the magnetic layer measured using an AFM is in the range of 7.0 to 15.0 nm.

Claim 13 (New): The method of claim 3, wherein the laminating the magnetic layer further comprises:

dispersing particles of a paint in the wet-on-dry process using a dispersion machine; and

controlling a dispersion of a paint in the wet-on-dry process to control the average height of protrusion of the abrasive from the surface of the magnetic layer by at least one of increasing a circumference speed of the dispersion machine, increasing a density of beads in the paint, and reducing a diameter of the beads in the paint.

Claim 14 (New): The magnetic recording medium of claim 1, wherein the magnetic powder includes a ferromagnetic metal powder having an average major axis length of 0.15 μm or less.

Claim 15 (New): The magnetic recording medium of claim 1, wherein the magnetic powder includes a hexagonal iron oxide powder having a hexagonal crystal aspect ratio of 2 to 7.

Claim 16 (New): The magnetic recording medium of claim 1, wherein an average disc diameter of the powder particles is 10 to 50 nm.

Claim 17 (New): The magnetic recording medium of claim 1, wherein an average particle diameter of the abrasive is 0.01 to 0.2 μm .

Claim 18 (New): The magnetic recording medium of claim 17, wherein the magnetic layer includes 3 to 25 parts by mass of the abrasive relative to 100 parts by mass of the magnetic powder.

Claim 19 (New): The magnetic recording medium of claim 18, wherein the average surface roughness Ra of the magnetic layer measured with AFM is 1.5 to 4.5 nm.

Claim 20 (New): the magnetic recording medium of claim 19, wherein the thickness of the magnetic layer is 0.01 to 0.50 μm .